

EXHIBIT A

Exhibit A
Purchase Order No. 55014422

Delphi - Sandusky
Customer No. DEL 200

PO # 550154422 Accounts Receivable Post Bankruptcy as of Feb. 14/08							
Invoice	Invoice Date	Original Amount	# of Pcs	Price	Part #	Packing Slip	Owing
389322	08/15/07	\$ 44.23	30	1.4743	6607053	11661 11661	\$ 44.23
389323	08/15/07	\$ 44.23	30	1.4743	6607053	11662 11662	\$ 44.23
390333	09/11/07	\$ 10,614.96	7,200	1.4743	6607053	12633 12633	\$ 10,320.10
390384	09/12/07	\$ 5,307.48	3,600	1.4743	6607053	12684 12684	\$ 1,808.96
390940	09/25/07	\$ 5,307.48	-	1.4743	6607053	13196	\$ 0.27
391378	10/08/07	\$ 10,614.96	7,200	1.4743	6607053	13623 13623	\$ 1,878.26
393676	12/11/07	\$ 5,307.48	3,600	1.4743	6607053	15814 15814	\$ 0.01
394208	01/03/08	\$ 5,960.52	3,600	1.6557	6607053	16313 16313	\$ 1,715.31
						Past Due:	\$ 15,811.37
394289	01/07/08	\$ 5,960.52	3,600	1.6557	6607053	16430 16430	\$ 5,960.52
394369	01/08/08	\$ 5,960.52	3,600	1.6557	6607053	16464 16464	\$ 5,960.52
394555	01/11/08	\$ 5,960.52	3,600	1.6557	6607053	16639 16639	\$ 5,960.52
394588	01/14/08	\$ 11,921.04	7,200	1.6557	6607053	16687 16687	\$ 11,921.04
394634	01/15/08	\$ 5,960.52	3,600	1.6557	6607053	16723 16723	\$ 5,960.52
394689	01/16/08	\$ 5,960.52	3,600	1.6557	6607053	16779 16779	\$ 5,960.52
394721	01/17/08	\$ 5,960.52	3,600	1.6557	6607053	16811 16811	\$ 5,960.52
394908	01/22/08	\$ 5,960.52	-	1.6557	6607053	16966	\$ 5,960.52
394935	01/23/08	\$ 11,921.04	7,200	1.6557	6607053	17013 17013	\$ 11,921.04
394976	01/24/08	\$ 5,960.52	3,600	1.6557	6607053	17049 17049	\$ 5,960.52
395025	01/25/08	\$ 5,960.52	3,600	1.6557	6607053	17106 17106	\$ 5,960.52
395120	01/29/08	\$ 5,960.52	3,600	1.6557	6607053	17198 17198	\$ 5,960.52
395243	01/31/08	\$ 11,921.04	3,600	1.6557	6607053	17285 17285	\$ 11,921.04
395286	02/01/08	\$ 5,960.52	3,600	1.6557	6607053	17330 17330	\$ 5,960.52
395338	02/04/08	\$ 5,960.52	3,600	1.6557	6607053	17375 17375	\$ 5,960.52
395390	02/05/08	\$ 5,960.52	3,600	1.6557	6607053	17425 17425	\$ 5,960.52
395486	02/07/08	\$ 297.74	150	1.9849	6607024	17520 17520	\$ 297.74
395487	02/07/08	\$ 5,960.52	3,600	1.6557	6607053	17521 17521	\$ 5,960.52
395545	02/08/08	\$ 5,960.52	3,600	1.6557	6607053	17576 17576	\$ 5,960.52
395592	02/11/08	\$ 5,960.52	3,600	1.6557	6607053	17624 17624	\$ 5,960.52
395643	02/12/08	\$ 5,960.52	3,600	1.6557	6607053	17673 17673	\$ 5,960.52
						Current Due:	\$ 137,389.70
						Total:	\$ 153,201.07

EXHIBIT B

Exhibit B
Purchase Order 550162859

Delphi - Sandusky
Customer No. DEL 200

PO # 550162859 Accounts Receivable Post Bankruptcy as of Feb. 14/08							
Invoice	Invoice Date	Original Amount	# of Pcs	Price	Part #	Packing Slip	Owing
391534	10/11/07	\$ 645.84	5,400	0.1196	12424357	13798 13798	\$ 0.13
391682	10/16/07	\$ 645.84	5,400	0.1196	12424357	13951 13951	\$ 0.14
393538	12/06/07	\$ 1,291.68	10,800	0.1196	12424357	15690 15690	\$ 0.29
393785	12/13/07	\$ 1,291.68	5,400	0.1196	12424357	15950 15950	\$ 0.15
394291	01/07/08	\$ 1,937.52	5,400	0.1196	12424357	16449 16449	\$ 1,841.84
						Past Due:	\$ 1,842.55
394372	01/08/08	\$ 645.84	5,400	0.1196	12424357	16485 16485	\$ 645.84
394558	01/11/08	\$ 645.84	5,400	0.1196	12424357	16651 16651	\$ 645.84
394590	01/14/08	\$ 645.84	5,400	0.1196	12424357	16715 16715	\$ 645.84
394636	01/15/08	\$ 645.84	5,400	0.1196	12424357	16766 16766	\$ 645.84
394691	01/16/08	\$ 645.84	5,400	0.1196	12424357	16810 16810	\$ 645.84
394724	01/17/08	\$ 645.84	5,400	0.1196	12424357	16836 16836	\$ 645.84
394780	01/18/08	\$ 645.84	5,400	0.1196	12424357	16886 16886	\$ 645.84
394885	01/22/08	\$ 645.84	5,400	0.1196	12424357	16994 16994	\$ 645.84
394937	01/23/08	\$ 645.84	5,400	0.1196	12424357	17048 17048	\$ 645.84
395027	01/25/08	\$ 645.84	5,400	0.1196	12424357	17125 17125	\$ 645.84
395075	01/28/08	\$ 645.84	5,400	0.1196	12424357	17174 17174	\$ 645.84
395122	01/29/08	\$ 645.84	5,400	0.1196	12424357	17231 17231	\$ 645.84
395185	01/30/08	\$ 645.84	5,400	0.1196	12424357	17266 17266	\$ 645.84
395245	01/31/08	\$ 645.84	5,400	0.1196	12424357	17303 17303	\$ 645.84
395289	02/01/08	\$ 645.84	5,400	0.1196	12424357	17343 17343	\$ 645.84
395340	02/04/08	\$ 645.84	5,400	0.1196	12424357	17389 17389	\$ 645.84
395391	02/05/08	\$ 645.84	5,400	0.1196	12424357	17459 17459	\$ 645.84
395546	02/08/08	\$ 645.84	5,400	0.1196	12424357	17593 17593	\$ 645.84
395594	02/11/08	\$ 645.84	5,400	0.1196	12424357	17628 17628	\$ 645.84
395644	02/12/08	\$ 645.84	5,400	0.1196	12424357	17702 17702	\$ 645.84
395689	02/13/08	\$ 645.84	5,400	0.1196	12424357	17750 17750	\$ 645.84
						Current Due:	\$ 13,562.64
						Total:	\$ 15,405.19

EXHIBIT C

Delphi - Sandusky
Customer No. DEL 200

Exhibit C
Inventory Estimates
Purchase Orders Nos. 550154419, -54422, and -62859

Part #	Description	2008 Forecasted		FG Pieces	WIP Pieces	Raw Lbs. @ S & Z	Raw Committed to Date
		Customer Qty	Pieces				
12424357	SENSOR RING	855,006	32,400	0	0	2,420	April 2008
6607011	CAGE ROLLER CLUTCH ASSY	0	0	982	982	9,085	None
6607024	CAGE ROLLER CLUTCH ASSY	1,255	2,002	350	350	17,495	May 2008
6607053	CAGE ROLLER CLUTCH ASSY	1,130,927	0	3,600	3,600		
6607004	CAGE ROLLER CLUTCH ASSY (Into #6607053)			5,984	5,984		
6607005	CAGE ROLLER CLUTCH ASSY (Into #6607053)			43,200	43,200		
3211047	CROSS BAR (Into #6607053)	18,094,832		1,000,000	1,000,000	15,310	June 2008